

PALM BEACH COUNTY, FLORIDA  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the fiscal year ended September 30, 2005

	MAJOR FUNDS			
	General	Fire Rescue Special Revenue Fund	Sheriff Special Revenue Fund	General Government Capital Projects
Revenues:				
Taxes (net of discount)	\$ 559,443,711	\$ 139,959,926	\$ -	\$ 404
Special assessments	-	378,573	-	2,882,862
Licenses and permits	4,718,843	3,194	-	-
Intergovernmental	66,704,129	1,132,119	-	820,755
Charges for services	51,999,457	30,111,370	1,414,976	1,984,555
Less - excess fees paid out	-	-	-	-
Fines and forfeitures	2,159,312	-	625,208	966,224
Investment income	6,463,663	1,821,241	68,184	5,218,307
Miscellaneous	4,655,840	1,238,975	42,340	4,629,681
Total revenues	696,144,955	174,645,398	2,150,708	16,502,788
Expenditures:				
Current:				
General government	102,619,044	-	13,549,869	26,097,767
Public safety	51,329,452	153,609,609	282,228,382	223,720
Physical environment	12,175,402	-	-	879,371
Transportation	5,000,674	-	-	858,199
Economic environment	16,095,411	424,192	-	174,753
Human services	45,684,892	-	-	163,475
Culture and recreation	52,753,486	-	-	-
Capital outlay	1,426,847	3,763,149	6,394,410	135,457,145
Debt service	-	250,000	-	3,992,858
Total expenditures	287,085,208	158,046,950	302,172,661	167,847,288
Excess of revenues over (under) expenditures	409,059,747	16,598,448	(300,021,953)	(151,344,500)
Other financing sources (uses):				
Transfers in	37,057,103	1,823,616	309,580,010	41,128,818
Transfers out	(411,890,586)	(3,967,835)	(9,152,900)	(3,669,578)
Proceeds from long-term borrowings	-	-	-	221,286,275
Premium on long-term borrowings	-	-	-	9,730,327
Proceeds from refunding debt	-	-	-	-
Premium on refunding debt	-	-	-	-
Payment to escrow agent for refunding	-	-	-	-
Total other financing sources (uses)	(374,833,483)	(2,144,219)	300,427,110	268,475,842
Net change in fund balances	34,226,264	14,454,229	405,157	117,131,342
Fund balances, October 1, 2004	149,745,971	32,204,476	1,514,772	189,686,726
Increase (decrease) in reserves, inventory	873,638	158,337	-	-
Fund balances, September 30, 2005	\$ 184,845,873	\$ 46,817,042	\$ 1,919,929	\$ 306,818,068

The notes to the financial statements are an integral part of this statement.